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February 17, 2012

VIA ECF

The Honorable Brian M. Cogan, U.S.D.J.
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Re: *Close-Up International et al. v. Berov et al.*
Civil Action No. 02-cv-2363

Dear Judge Cogan:

Pursuant to Your Honor's February 2, 2012 Order, this is in response to Joseph Berov's February 16, 2012 submission. As a threshold matter, it should be noted that Berov filed his submission two days past the deadline of February 14, 2012, on a Thursday before a long weekend, practically ensuring that Close-Up would not have adequate time to respond. However, since we have already filed a letter concerning the enforceability of legal opinion letters in the Dominican Republic as well as a host of other issues, and the challenges to Berov's submission are so self-evident, we wish to respond immediately.

We have attached as **Exhibit "A"** a quick response to Berov's submission by Close-Up's Dominican counsel. The following is an elaboration on the issues raised in Ferrand & Ferrand's response, as well as a number of other points. We should also have a statement from Close-Up's appraiser shortly, which we will file under separate cover.

I. APPRAISAL ISSUES

A. Appraiser's Qualifications

Berov has filed a document called an "appraisal report" from one Andres Brugal Gomez, Civil Engineer-Assessor. At the February 2, 2012 conference, Your Honor said that it was

[i]n Mr. Berov's interest to get the most recognized appraiser in the Dominican Republic so that the plaintiff can't say anything about the appraisal. Obviously you don't have to get the most recognized, but you can't get Joe Blow from down

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the street to say "I think it's worth ten million dollars." So the more bulletproof an appraisal you get me, the more likely it is that I can immediately release Mr. Berov . . .

Feb. 2., 2012 Tr., at 15:16-23.

Having taken one quick look at the "appraisal", we endeavored to verify that Mr. Gomez is indeed a member in good standing (#270) of the Institute of Dominican Assessors (Miembro del Instituto Tasadores Dominicano, "ITADO"), as he claims to be. We submit to Your Honor that Mr. Gomez's name does not appear on the current list of members of ITADO in good standing, a full copy of which is attached as **Exhibit "B"**. Aside from other issues, this raises significant credibility concerns about Mr. Gomez's representations and conclusions, as well as the reliability of his "appraisal report". We are in the process of requesting a letter from ITADO to confirm Mr. Gomez's standing and will inform the Court accordingly.

B. Multiple Glaring Deficiencies of the Appraisal Report

The glaring deficiencies of Berov's appraisal are self-evident. In short, the document does not contain any badges of a typical appraisal. It is unfathomable that such an appraisal could be of any validity in the Dominican Republic or elsewhere.

1. Mr. Gomez's Transmission Letter states that the appraisal report describes the method of approach and includes the data collected during his investigation. (ECF Doc. No. 393, Page 4 of 27). There is absolutely no indication as to what method Mr. Gomez used in his valuation other than multiplying the area of the land as it appears on the title document (in Tareas) by a completely unsubstantiated figure of \$1,500 per unit. There is no listing of comparable sales, no formulas for determining the land unit price, no regional analysis, no tax-related considerations, no considerations of various scenarios that might alter the price—nothing that would be essential to an appraisal from a reputable valuator. Significantly, there is absolutely no consideration of the sale price in the event of a quick sale, which is what Close-Up will have to do if it were to ever take possession of this property.

2. In his valuation, Mr. Gomez appears to be relying solely on an unclear copy of the title document and photographs (which Berov already used in his earlier court submissions), and details no other particulars of his investigation. There is no indication that Mr. Gomez has ever reviewed any architectural plans, surveys, topographical maps, property demarcation records, or the like. There is no indication in the report that Mr. Gomez or anyone on his behalf ever visited the property to confirm the statements made in the "Description of the Real Estate". (Page 5 of 27). There is no basis for the statement made in the report that "[the] property has potential for future development," what this potential is, and how it factors in the price of the land.

3. The "Description of Real Estate" section contains a statement that the land has "services water and electricity". There is nothing to confirm the truth of this statement. In fact, in his letter of January 24, 2012, Adam Richards makes a reference to the discovery of year round Artesian sources of water (ECF Doc No. 386, Page 4 of 26), which seems to undercut the claim that the property is connected to the municipal water grid. Moreover, in July 2007, Berov

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was given an estimate of the price of providing water and electricity services to the property. **See Exhibit "C"**. The cost of connecting the property to the electrical grid was estimated at \$132,000-\$274,000, and the cost of water supply work was estimated at \$140,000. We believe that, had this work been done (of which we have no evidence), Mr. Richards would not be emphasizing the discovery of Artesian water sources; he would have rather stated that all water and electric engineering work had been completed. Again, this speaks to the unreliability of the "appraisal report".

4. The property is described as a large cattle grazing farm with panoramic views. This is a far cry from Berov's claim that the property "fronts Atlantic Ocean," which he made on November 28, 2011 when the Court and Close-Up agreed to give this property serious consideration. **Exhibit "D"**, at 1. In fact, it appears that the property in its current state has absolutely no use other than being a cattle farm, which severely limits its marketability.

5. There is absolutely no mention in the appraisal report of the issue that was identified by Berov's Dominican counsel (and confirmed by Close-Up's Dominican counsel, as reported in our prior letter); namely, that the property does not have boundary lines designated in the title deed. As Guzman Ariza's letter states, the process of subdivision or demarcation ("Deslinde") must be completed before the property can be transferred by Corporacion 70201, S.A. (Guzman Ariza's Letter, ECF Doc. No. 393, p. 2-3) to Close-Up. According to Close-Up's Dominican counsel, the process of official demarcation must be done through Dominican courts (with which Guzman Ariza seems to agree), and takes well over a year. For any appraiser to claim that the land is worth anything without taking this factor into account goes contrary to the entire concept of appraising a property.

C. The Land Is Likely Worth Closer to Berov's Actual Purchase Price

We have located the original contract of sale of the very property to Corporacion 80954, A.S, a copy of which is attached hereto as **Exhibit "E"**. This document, which is notarized by Dr. Julio A. Brea Guzman of Guzman Ariza, states the purchase price of RD 900,000 (equivalent to about \$25,000). While we never received the original contract of sale to Corporacion 70201, S.A., we believe that the purchase price in that contract is probably the same. It is inconceivable that, since 2007, the property value has risen by 3,600% from its original purchase price.

Berov's "offer" of November 28 included a statement that the land had been appraised at \$3.8 million, and that it had a development potential of \$200 million. These statements were obviously completely false and were intended to mislead the Court that Berov was seriously and in good faith attempting to cure his contempt. Berov then changed the story that the property is worth closer to \$900,000, and even that is a totally unrealistic figure.

In short, it seems that the whole purpose of the purported appraisal was to give some credence to Berov's previously stated value of the property of \$900,000. The Court should not condone this transparent subterfuge.

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II. OPINION LETTER ISSUES

A. The Opinion Letter is Unenforceable and Does Not Comply With the Court's February 2, 2012 Order

1. *The Opinion Letter is Unenforceable*

As a threshold matter, as we have previously advised the Court in our February 15, 2012 submission, a legal opinion letter is an unknown procedural device in the Dominican Republic, and, even if drafted to the United States standards, would not be enforceable in Dominican courts. Since we filed our letter before Berov's submission, our well-substantiated position had been known to Berov's counsel in advance. However, Berov's attorneys do not even touch upon this issue in their present submission, indicating their tacid agreement.

2. *The Court's Specific Instructions*

On February 2, the Court provided Berov's counsel with specific instructions as to what it expected to see in Berov's opinion letter:

All that has to happen, and law firms do this all the time, is for the Guzman firm to give an opinion letter to the plaintiff saying three things: number one, Corporacion 70201, in our opinion, is the sole owner of, describe the property; number two, Joseph Berov is a shareholder of Perfectsea which owns Corporacion 70201 and, in that capacity, has full right and authority under Dominican law to convey the subject property to the plaintiff; number three, we, Guzman, understand that plaintiff Close-Up is going to rely on our representations in this opinion letter.

Feb. 2, 2012 Tr., at 8:10-19.

This one's got to specifically say: "We understand that Close-Up will rely upon this letter." In fact, I think it should say that Close-Up and the court will rely upon this letter.

Feb. 2, 2012 Tr., at 19:9-12.

3. *The Opinion Letter Does Not Comply with the Court's Order*

Guzman Ariza's letter, however, is a far cry from what the Court and Close-Up expected to receive when it embarked upon the present course of action. First and foremost, the letter is not addressed to Close-Up but rather to "To Whom It May Concern," and contains no statement that Close-Up may rely on this opinion letter. Second, which is, admittedly, a far less important problem, the letter is undated. If the letter were enforceable (which it is not), this would probably raise issues of proof.

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B. The Letter Clearly Concludes that the Property is Not Transferable

Aside from the foregoing fatal deficiencies, the Guzman letter finally and unequivocally concludes that the property is not presently transferrable.

In Sections 5 and 6, Guzman Ariza describes the new requirement for the reorganization and readjustment applicable to corporations that had been formed in the Dominican Republic prior to June 19, 2009. In Sections 7 through 9, Guzman Ariza describes the requirement whereby no land can be transferred in the Dominican Republic until it has been previously subdivided and demarcated. In Section 10, Guzman Ariza concludes that the land can be transferred only after the processes of reorganization of Corporacion 70201 S.A. and subdivision and demarcation of the land have been concluded.

Close-Up's Dominican counsel agrees with Guzman Ariza's conclusions and submits that the process of demarcation alone can take well over a year. In short, all sides seem to be in agreement that the land is currently not transferrable, and certainly not a candidate for a quick sale.

As we have previously advised the Court in earlier letters, Berov has known of these issues since at least late December 2011, and possibly much earlier. Yet, he has continued to represent to Your Honor that his offer of land to Close-Up is *bona fide*. It is hard to imagine a clearer indication of bad faith on Berov's part.

C. The Statements in the Letter are Seemingly Contrary to Berov's Representations to this Court

Turning to the substance of Guzman Ariza's representations concerning Berov's ownership of the property, one cannot help but wonder about the scale of the fraud that Berov is again attempting to perpetrate upon this Court and Close-Up. The essence of the fraud can be simply distilled as follows:

1. In his earlier submissions to the Court, and as was analyzed by Close-Up on the basis of the documents provided to Close-Up's Dominican counsel, Berov stated that he owns the land through the following structure:

- a) The land is owned by Corporacion 70201, S.A., a Dominican corporation.
- b) The majority shareholder of Corporacion 70201, S.A. is Perfectsea Development, S.A., a Panamanian corporation of which Berov is a majority shareholder.

2. Guzman Ariza claims that Corporacion 70201, S.A. purchased the land on March 23, 2007. Yet, we have a contract of sale to Corporacion 80954, S.A., dated the same day, and not the one to Corporacion 70201, S.A.

3. Guzman Ariza then states that Berov acquired Corporacion 70201, S.A. on March 25, 2007 pursuant to *incorporation* documents in their possession – two days after the sale took place.

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4. Guzman Ariza's letter states that Perfectsea Group Development, S.A. was formed on December 13, 2007 – nine months following the purchase.

A simple analysis of these dates indicates the major inconsistencies in Berov's claim of ownership of the property.

D. Guzman Ariza's Letter Does Not Conclude that Berov Has the Power to Transfer the Property

It is not surprising that Guzman Ariza steers clear of concluding that Berov has the authority to transfer the property to Close-Up, which was the whole purpose of the opinion letter. The letter concludes that Corporacion 70201, S.A., represented by Perfectsea Group Development, S.A., has the right to transfer the property (upon the conclusion of lengthy conversion and demarcation proceedings). Nowhere in the letter are there any representations concerning Berov's powers to act on behalf of Corporacion 70201 or Perfectsea.

It is undisputable that Guzman Ariza, being a Dominican and not Panamanian law firm cannot opine on whether Berov has already transferred his shares in Perfectsea to another party; whether Panamanian law permits Berov to act on behalf of Perfectsea when he is not even named as a corporate officer and there are multiple other shareholders; or whether Perfectsea even presently exists.

It also seems highly unlikely that Guzman Ariza can opine on whether Perfectsea has or has not transferred its ownership in Corporacion 70201 to another party, or whether Perfectsea has the power to act on behalf of Corporacion 70201 given that there are six other shareholders. In fact, earlier documents that were admitted during contempt proceedings show that Berov had other partners in his real estate ventures, such as, for instance, one Brad Black. It is entirely possible that these known and unknown partners can lay claims on Berov's corporations.

Moreover, despite having been alerted to the existence of another contract of sale for the property to another company (Corporacion 80954, S.A.) dated the same day. (**Exhibit "E"**), Guzman Ariza's letter says nothing in this regard.

In short, Guzman Ariza's conclusions do not address the main purpose of the requested opinion letter and are of no value to Close-Up and this Court.

E. Guzman Ariza Is Unreliable Even by Berov's Standards

One curious fact should be noted in connection with Guzman Ariza's providing an opinion letter in this matter. On July 1, 2008, Close-Up conducted a deposition of Berov, where Berov claimed that Guzman Ariza had caused him to lose \$2.1 million in a real estate deal in the Dominican Republic. Berov claimed that, upon advice Guzman Ariza, he had transferred the funds through the law firm to the seller and received nothing in return. It would seem that, if true, Guzman Ariza had not performed any due diligence or conducted the proper closing. Berov then claimed a loss of \$2.1 million on his U.S. tax returns. **Exhibit "F"**.

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III. CONCLUSION

In sum, Berov has not demonstrated that he is, in good faith, attempting to cure his contempt. He has provided a facially deficient, laughable appraisal coupled with a similarly deficient opinion letter. Despite being on notice about numerous previously identified issues, he continues to falsely claim to the Court that the land he has “offered” to Close-Up is transferrable and of substantial value. Berov’s own attorney’s letter disproves this. Moreover, Guzman Ariza’s letter does not and cannot confirm that Berov has the power to transfer the land, or give Close-Up any comfort that it will not be stuck litigating for years over title and corporate governance issues in Dominican courts.

In retrospect, it appears that the whole purpose of the offer of the Tres Rios property was to send Close-Up on a wild goose chase and cause it to spend at least \$10,000 in legal and other professional fees – the true and proven tactic by Berov. It was Berov’s own choice to wrap his real estate ownership in several layers of corporations to hide them from Close-Up, and this is why Berov finds himself in this situation now.

Berov has numerous other properties in the Dominican Republic and elsewhere. Some of these properties were purchased in 2010, after the enactment of the new Dominican corporate law. Most if not all of the recently acquired properties are owned either directly by Berov or through entities that are not in turn owned by Panamanian or other offshores. If Berov wanted to show good faith in curing his contempt, he should have initially offered these properties, and not Tres Rios. Perhaps he can also request the necessary funds from his accounts in Chelyabinsk, Russia, sell his shares in Gazprom and other Russian companies, sell his land in Abkhazia, sell his interests in a suburban development near Moscow, or get funds from other well-hidden places.

Having just gone through this exercise in futility, we respectfully submit to the Court that now Berov should not be allowed to cure his contempt by offering to transfer another one of his properties to Close-Up. This will again just cause months of delay and cost Close-Up untold sums. Rather, this Court should order that Berov must monetize his real estate holdings by whatever means necessary and cure his contempt by transferring the entire sum to Close-Up, as per the Court’s original order of contempt.

We thank you for your consideration.

Respectfully submitted,

SAUCHIK LAW GROUP, P.C.

/s/ Alec Sauchik
Alec Sauchik (AS-5002)

cc: Adam Richards, Esq. (via ECF)

EXHIBIT A



February 17th, 2012

Mr:
Alec Sauchick
Sauchick Law Group, P.C.
641 Lexington Avenue, 15TH Floor
New York, New York 10022.

Re: Close-Up International Inc. *et al* vs. Joseph Berov / Update *Tres Rios* Property, Nagua, Dominican Republic.

Dear Mr. Sauchick,

In reference and pursuant to the documents deposited by Mr. Joseph Berov's Counsel, Specifically an appraisal report of the "Tres Rios" property prepared by Andres Brugal G. and a Opinion Letter by Mr. Berov's Dominican counsel, Dr. Julio Brea Guzmán.

Appraisal: This appraisal seems to lack basic elements needed for a proper appraisal in the purposes it intends. Although a title search and inspection of the validity of the documents is not required, a survey map indicating in some form the extension and shape of the property, is missing. There is no way of determining the property shown in the pictures, or the area it occupies, or the area specified in the title deed is the one being appraised. Other issues, not legal but too evident to ignore is the lack of indication by the appraiser of the process, formula or reason for the appraised value per square meter. For the purposes of accepting this valuation, it is preferable to recommend an International Independent Appraiser, or a title insurance company, i.e. Stuart Title, or First American, both have offices in Dominican Republic.

Legal Opinion:

The legal opinion realized by Dr. J. Brea Guzmán, regarding Los Tres Rios is inconclusive with regards to the stating the actual status of title of Los Tres Rios. Although he indicates that a procedure of demarcation is still required to finalize the title process, and that these include three phases: 1.- Technical (Survey) 2.- Judicial (Contradictory Judgment) and 3.- Registry (Issuance of Title), he fails to conclude that Los Tres Rios does NOT have clear title. Dominican law considers the rights held on Los Tres Rios, to be incomplete, and a Demarcation process, where the boundaries are established, and indicated on the Title, needs to be realized. This process, if contested by



claimants or neighbors with boundary issues, can take many years in court, before and clear title is ever obtained. Uncontested and amicable with neighbors, the process may take more than a year. Process costs taking in consideration the size and general area located are around fifty thousand dollars.

Also, the Registration of Stock Purchase Agreements of a corporation not Adequated to the new Dominican Corporation Law, is not possible. The corporation holding the current rights to this property has not been adequated (*479-2008 Commercial Society and Limited Liability Corporation Law*). This process is relatively short and administrative.

In conclusion 1) The current value of Los Tres Rios, assuming it eventually obtains clear title, needs to be properly verified, 2) If Close-Up international accepts this property, there is no guarantee it would obtain clear title to the property, and we do not recommend receiving the property in this type of transaction due to the risks involved.

If you have any comments or further queries, please do not hesitate to contact me as needed.

Best Regards,

A handwritten signature in blue ink, appearing to read "N.A. Ferrand".

Nathaniel H. Adams Ferrand

EXHIBIT B

TRANSLATION OF THE PREAMBLE
OF THE LIST OF MEMBERS IN GOOD STANDING

Institute of Dominican Appraisers
Member of the Union of Pan American Valuers (UPAV)

Members in Good Standing
as of September 13, 2011

We want to present to the Financial Institutions, Government, Banks, Real Estate, and anyone who uses the services of appraiser professionals a list of those currently in good standing and have met the obligations required by this institution.

Members wishing to update or alter their general data such as telephone, cellular, fax, email, etc.. please send to: itado@itado.com.do or call 809-542-2548

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INSTITUTO DE TASADORES DOMINICANOS, INC.
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MIEMBROS HABLES
13 DE SEPTIEMBRE DEL 2011

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757	ING. HENRY ANT. ALMONTE DILONE	221-9111 ext.3659	829-764-3000	h.almonte@bancentral.gov.do	Santo Domingo
759	ING. ALBANY RHADAMES JIMENEZ QUEZADA	809-5212936	809-697-1006	albanyjimenezgmail.com	Azua
760	ING. IDALIZA SANTANA RUIZ	809-223-8779			Higüey
777	ING. ELIAS ANT. SANTANA GERMAN	809-529-7598	809-343-8406	esantana.ing@gmail.com	San Pedro de Macorís
782	ING. ANGEL VIDAL TRONCOSO	809-753-1703			San Pedro de Macorís
783	ING. ROMULO FCO. GUZMAN RODRIGUEZ	809-548-8633	809-705-0507	romuloguzmán66@yahoo.com	Santo Domingo
786	ING. FRANK OLIVER BAEZ BLANDINO	809-732-3619	809-760-7131	ing_baezblandino@yahoo.es	Bani



INSTITUTO DE TASADORES DOMINICANOS, INC.
 MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABLES
13 DE SEPTIEMBRE DEL 2011

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

<u>Membresía</u> <u>No.</u>	<u>Nombres</u>	<u>Teléfonos</u>	<u>Celular</u>	<u>Email</u>	<u>Ciudad</u>
787	ING. BERKY DEL PILAR LIRIANO DE PACHECO	809-553-2506			San Pedro de Macorís
788	ING. CESAR JULIO PACHECO	809-553-2506	809-553-4093		San Pedro de Macorís
792	ING. JOAQUIN ALB. MELO VILLAR	829-878-4444	829-878-4444	joaquinmelo@hotmail.com	Bani
798	ING. LEONCIO N. RIJO MELENDEZ	809-915-4720	809-915-4720	ing.rjomelendez23@hotmail.com	Santo Domingo
803	ING. YINES MERCEDES PEÑA UREÑA	809-399-6880	809-399-6880	ym_pena@yahoo.es	San Pedro de Macorís
805	ING. JOCELYN ORTIZ CAMPOS	806-563-8452	829-340-9410	jocelyncortiz@gmail.com	Santo Domingo
806	ARQ. HADZEL GOMEZ VASQUEZ	809-241-6078	809-281-3273	chaoyuli@hotmail.com	Santiago
807	LIC. FELIX RIJO CASTILLO	809-554-2315	809-399-9157		Higüey
810	ING. FRANK HERNANDEZ GUIROLA	809-960-7544	809-846-3399	fnguirola@banreservas.com	Santo Domingo
818	ING. ROSA CRISTINA DE PEÑA OLIVARES	809-535-8273	809-860-3332	rosacdepena@gmail.com	Santo Domingo
825	ING. RAFAEL RUPERTO MEDINA MARTINEZ	809-532-6038	809-753-9569	r.meddina@hotmail.com	Bani
826	ING. FRANK NICOLAS OLIVARES RAMIREZ	809-732-2036	809-519-2744	olivares141@hotmail.com	Santo Domingo
829	ING. GIOVANNI ANT. PEREZ DIAZ	809-388-6541	809-481-0141	giovanniperez49@hotmail.com	Santo Domingo
830	ING. SAMUEL AUGUSTO PEÑA SANTOS	809-245-9911	809-543-8082	samuelpena55@hotmail.com	Santo Domingo
831	ING. OMAR JOSE PABLO GARCIA	809-533-1161	809-519-2616	omarjpablo@gmail.com	Santo Domingo
834	ING. ANA ISABEL PEREZ JIMENEZ	809-547-8560	809-966-8126	anapeji@hotmail.com	Santo Domingo
836	ING. AUGUSTO VICTOR SALADIN PERROTTA	809-533-5555	809-444-4959	saladinaugusto@hotmail.com	Santo Domingo
839	ING. CARMEN LUZ ENRIQUETA NUÑEZ UREÑA	809-454-7151	809-454-7151	clnuz@hotmail.com	Santo Domingo
843	LIC. MARIA TERESA BAEZ FERNANDEZ	809-769-3131	809-769-3131		Santo Domingo
844	LIC. NICOLAS RECIO DEL ORBE	809-328-6686	809-399-4166	reciodelorbe@hotmail.com	Santo Domingo
845	LIC. HECTOR JULIO SANCHEZ ROSO	829-830-5847	829-830-5847		Azua
846	LIC. SANDRA EDUVIGIS ASILIS CHALJUB	809-970-7772	809-543-7585	sandrasilis@hotmail.com	Puerto Plata
847	ING. FAUSTO DE LOS SANTOS FELIPE AMEZQUITA	809-539-2434	809-796-9825	f.felipe.5@hotmail.com	Santiago Rguez.


INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES
13 DE SEPTIEMBRE DEL 2011

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www.itado.com.do

<u>Membresía</u> <u>No.</u>	<u>Nombres</u>	<u>Teléfonos</u>	<u>Celular</u>	<u>Email</u>	<u>Ciudad</u>
848	ING. JULIO CESAR ISIDOR MEDINA	809-399-6021	809-399-6021	jc.isidor@gmail.com	Monte Cristi
849	ING. PABLO BERNARD CABRERA PEREZ	809-578-0222	829-380-9272	pablo2.cabrera@gmail.com	Moca
851	ING. HECTOR YAMIL RODRIGUEZ ASILIS	809-543-7585	809-543-7587	yamil_rodriguez1987@hotmail.com	Puerto plata
852	LIC. ALICIA CEDEÑO DEL ROSARIO	809-399-9438	809-399-9438	lic.alicia_cedeno@hotmail.es	Higüey
854	ING. NORIS M. GOMEZ GUZMAN	809-578-0222	829-970-8307	mimshagg@hotmail.com	Moca
855	ING. RAQUEL ALT. ABREU TABAR	809-569-6405	809-998-5317	tabar_r@hotmail.com	Santo Domingo
856	ING. MAGDALIZA NEGREIRA URBAEZ	809-334-1157	809-883-0211	magda.negreira@gmail.com	Santo Domingo
857	ING. JOSE RAFAEL AQUINO RIVAS	809-529-0420	809-818-0272	ing_jaquinor@hotmail.com	San Pedro de Macorís
858	LIC. EMILIO JOSE FURNIEL VICTORIANO	809-620-2116	809-603-6388	emilk_19@hotmail.com	Santo Domingo
859	LIC. GILBERT ULISES JIMENEZ MARQUEZ	809-240-1515	809-803-0914	ulisesjm_5@hotmail.com	Santo Domingo
860	ING. LEONORA MORA ROSARIO	809-551-3091	829-963-4612	leonoramora07@hotmail.com	Monte Plata
861	DR. CLAUDIO ALBERTO WINTER CASTILLO	809-688-9364	809-858-4610	darquiscadena@yahoo.com	Santo Domingo
862	ARQ. MIGUEL ARTURO DIAZ ABREU	809-544-5863	809-330-8292	m_adiaz@hotmail.com	Santo Domingo
863	ING. RANDY WILLIAMS RAMIREZ LEVY	809-482-4751	809-330-3405	randyramirezlevy@gmail.com	Santo Domingo
864	LIC. RICARDO AUGUSTO SANCHEZ MUÑOZ	809-864-2544	809-864-2544	ricardosanchezml@hotmail.com	Santo Domingo
865	ING. JOSE DANIEL MONTALVO PEREZ	809-873-2727	809-873-2727	jdmontalvo@hotmail.com	Santiago
866	ARQ. CARLOS RADOVICH PEREZ PICHARDO	809-757-9571	809-971-2053	arqui-c@hotmail.com	Santiago

EXHIBIT C

Joseph Berov

From: "Donald Bergueron" <donal01@codetel.net.do>
To: <josephberov@optonline.net>
Cc: <jason@villa-castellamonte.com>
Sent: Thursday, July 05, 2007 6:57 PM
Subject: three rivers cuotes from Donald

Dear Joseph

Jason has asked me to make estimates of the work on the the three rivers project, to help give you an idea of the price , here are the quotes these may well change has i dont have the details yet.

Clearing of the land

For the roads where the kiosks, (gazibos), bars, restaurants and others are , but not including cleaning all the lots , may be around 40000.00us

infrastructure

Roads to be 7 meters wide, for the first step to take off top soil and put caliche (a kind of gravel that is used to prepare the road base) I have calculated 45.00us per lineal metre
 For the second phase (after a year more or less) it will need another 30 cm of caliche at 30.00us per lineal meter.
 The total should be about 320000.00 us

Water and septic tanks

I asume each lot will have their own septic tank so we dont have to pump everything to a treatment plant. For the water supply you will need different wells and cisterns, if it is not deeper than 150 feet for the wells we can use solar pump which is much easier. First case we can use wells and cisterns, so we need to figure out where we will put them, each one will cost 25,000.00 and 40,000.00us for conecting to each lot in total 140,000.00us

Security gate, gazibos, rain cover,restaurants etc. 75,000us

Buildings , Horses stables, restaurant, adimistration and deposit about 250,000.00us for more or less like the sketches.

Childrens play area
 5000.00us

Artificial laguna
 20,000.00us

Electricity

If it is to come from the street supply
 underground 60.00us per lineal meter x 4 km = 120,000.00us, and the transformers will cost 24,000.00 =
 274,000.00us

Form above the air 30.00us per lineal meter x 4 km = 120,000.00us and the transformers will cost 12,000.00us =
 132,000.00us

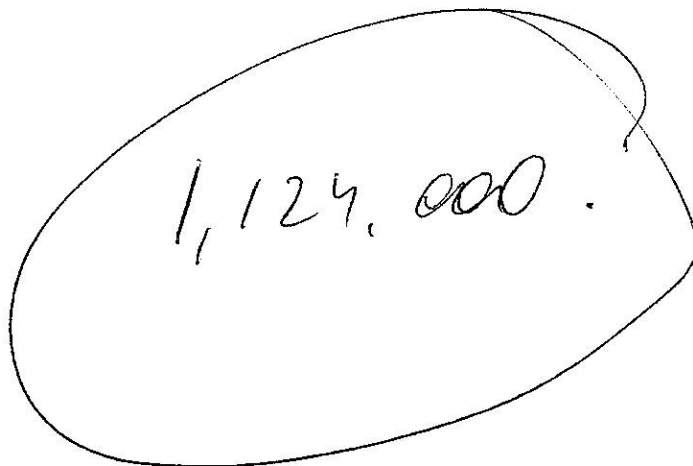
So to recap	
Cleaning the land	40,000.00
infrastructure	320,000.00
Water	140,000.00
Security gate etc..	75,000.00
Buildings	250,000.00
Childrens park	5,000.00
Artificial laguna	20,000.00

7/7/2007

Electricity under ground	274,000.00
* in the air	132,000.00 *
TOTAL	1,124,000.00us
	* 982,000.00us

Hope this helps see you 9.45 am Sunday in my office

Best regards
Donald



1,124,000.



JULIO ALFONSO RIVERA LEE.

ARCHITECH

CARRETERA LUPERÓN, PUJOLS BUILDING, APARTMENT: 4-B. SANTIAGO, DOM REP
Telephone: (809)276-4569 • Cell Phone (809)902-0194, Email: jrivalalee@hotmail.com

Professionals Expenses

- 1) **Urbanism and Architecture of the project:**
 $A=366,073.74m^2 \times \$15.00=$ **\$5,491,106.10**
(See reach of the project, first stage)
- 2) **Road engineering of the Project:**
 $A=366,073.74mts^2 \times \$1.50 =$ **\$549,110.61**
Includes: cross-sectional sections all along of the axis of road selected.
Measures of the volume of the cuts and the fillings that may appear,
The designs y measures of the road & the CAD drawings.
- 3) **Electric engineering of the project:**
 $A= 366,073.74 mts^2 \times \$2.00=$ **\$732,147.48**
Includes: The electric design entails everything regarding electrical provision
Thought the area that will be urbanize, also includes the electrical
blueprints
- 4) **drainage and hydraulic engineering:**
 $A=366,074.74 mts^2 \times \$2.00 =$ **\$732,147.48**
Includes: designs of the supplying system of potable water, as well its distribution
in all the urbanized area. Also technical specifications regarding the
provision networks, and their measures. Technical blueprints of the
deposit regulator that will be use in the project.

5) Specialized Studies Demanded By SEOPC. For The Approval of the Project.

6) Study of ground's mechanic: **\$650,000.00**

In the areas where the existence of caverns has relation with the street, the lots or the common project.

B) Study of environmental impact of the project: **\$850,000.00**

It is a document given by la Secretaría de Recursos Naturales y Medio Ambiente, by means of which certifies that the project or considered activity has produced and presented the study of evaluation of environmental impact, according to the established norms and requirements; it is the instrument of environmental management formed by the set of procedures, technical studies and systems that allow to consider the effects that the execution of a project can cause on the environment.

Technical designs cost: **\$9,004,511.67**
US \$272,863.99 Dollars

The taxes to pay to each one of the institutions of the state, are not contemplated within the costs of the expenses.

Julio Alfonso Rivera Lee, Architect, Codia No. 8738

EXHIBIT D

FROM: 41117053
TO:
SUBJECT: CARIBBEAN PARADISE SENIOR RESORTS.
DATE: 11/27/2011 01:50:06 PM

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

CLOSE-UP INTERNATIONAL, INC, et,al,.

Plaintiff(s);

vs.

Docket No: 02-CV-2363
Brian M. Cogan, U.S.D.C.J.

JOSEPH BEROV, et, al,.

Defendant(s)

CARIBBEAN PARADISE SENIOR RESORTS
LIMITED PROPERTY TRANSFER AGREEMENT & AND TIME DATED QUIT CLAIM

COMES NOW THE DEFENDANT Joseph Berov, acting pro-se, as the sole stockholder, of all the shares in a Dominican Corporation known as _____ a no-par common value corporation formed according to the laws of the _____ as owner and operator of Caribbean Paradise Senior Resorts, and in support of a settlement in the above captioned matter hereby transfers on a limited basis pursuant to the terms and conditions set forth infra, to the the plaintiff, CLOSE-UP INTERNATIONAL. INC, a first position claim on all right, title and interest in all of the _____ corporation shares, that shall take effect if the provisions of the this agreement are not fully satisfied with 24 months from the date of the defendants release from prison.

The sole asset of _____ Corporation _____ is 100 acres of real estate located within _____ Province (District) in the Town of _____ Dominican Republic.

The property description is as follows:

- (A) 100 acres of development real estate.
- (B) The property fronts the Atlantic Ocean, and is surrounded by panoramic mountain views.
- (C) The current "Undeveloped" cleared land value value of the property is appraised at \$3.8 Million Dollars (U.S.).
- (D) The plaintiff has evidence of a offer from a buyer in the form of an email wherein \$750,000.00 was offered for the land prior to any work being done on the property, which was refused in lieu of a \$950,000.00 demand. At the time of the offer the property was bare farm land used for cattle grazing.
- (E) Since the time of the offer set forth at paragraph (D) supra, over \$100,000.00 has been invested in clearing the land and preparing the plans for 80 single family homes, with attendant streets and utilities. During the feasibility studies of the property it was discovered that multiple artesian wells were present, which greatly increased the properties value as water is a scarce commodity in the Dominican Republic. The discovery of the artesian wells and the approval of these plans by local authorities increases the value of the property to \$1.9 Million dollars in appraised valuation.
- (F) Upon completion of all attendant topography study, surveys and soil tests, submission of plans and land clearing the sovereign agreed to improve the main road, at the states cost, with utility right of way to the property which increased the appraised value of the property to \$4.0 million dollars.

(G) The Caribbean Paradise Senior Resorts plan calls the worlds first "Extended Care" resort facility for senior citizens. [There is no resort aimed at the extended care-senior citizen market in the Caribbean] The marketing plan calls for 80 units, which will be sold as fractional interests to senior citizens worldwide. The extended care resort will have 80 units which are estimated to sell as Fractional Interest Real Estate resort vacation properties. Each fractional partner will receive two weeks in perpetuity, and the holders share in the property shall be fully transferrable by the holders estate, at a purchase price of \$100,000.00 for each fractional interest.

(G-1) This property is prime resort vacation property with all homes having a clear view of the Atlantic Ocean and mountain ranges. The property is prime development land. The resort will be have dual purpose use for general population and extended care owners. There will be two swimming and play ground areas, wherein children under 12 will be limited to a single area. One area will have a specially constructed swimming, sauna, whirlpool and misting pool area accessible by wheelchairs and three wheel personal transport vehicle, common referred to as hover-rounds. The Caribbean Paradise Senior Resort will have a full range of personal services including full time 24/7, medical staff, one doctor per shift and two nurses per shift, massage and physical therapy services as well as the standard personal pampering amenities found in a typical resort setting.

ADDITIONAL REVENUE STREAMS

(G-2) Additional revenue streams include maintenance charges, payable in advance on an annual basis. Additionally, Fresh water is scarce on the island and plot wherein the extended care resort shall be located was discovered to contain multiple artesian wells, which will be used as a source of tanker supplied, storage system supplied and bottled water, which will support all of the resorts needs, as well as allow sale of fresh water locally resulting in addition revenue. The buyers of fractional interest will receive a deed for their individual fractional share, the deed has a covenant that any sale to a third party must be through the Caribbean Paradise Senior Resorts sales office, which carries a 6% sales fee, and any transfer to a family member as part of an estate transaction shall carry a 3% transfer fee based upon the appraised valuation at the time the transfer occurs.

GAMING REVENUE

(G-3) The Caribbean Paradise Senior Resort will utilize contract transportation and ticket revenue streams with recognized international flag carrier cruise lines. These cruise lines are licensed to conduct gaming aboard their ships. The Caribbean Paradise Senior Resort will receive a marketing bonus based upon ticket sales and gaming revenue increases aboard ship. The Resort expects to have a cruise ship in port for at least 50% of all stays (Monday-Tuesday-Wednesday) in the Dominican republic which will allow additional gaming. (Note: The ships are on the water during head in and return trips to Miami Florida, on Thursday, Friday Saturday and Sunday. Ship berthing in the Dominican Republic is subject to weather conditions).

(G-4) The Dominican Republic permits gaming within it's borders. The Caribbean Paradise Senior Resort shall construct in it's final phase a 15,000 square foot (Phase 1) casino with cards games. dice, slots and bingo. It is anticipated that at a future time expansion of the casino will be required.

(H) Total sale price of all 80 units is TWO HUNDRED AND EIGHT MILLION DOLLARS, (\$208,000,000.00). Estimated construction cost is SIXTEEN MILLION DOLLARS (\$16,000,000.00) for the homes, \$6 million for improvements, and \$8 million for club house and amenities and \$7.5 Million for the casino (\$37.5 Million Total) resulting in a gross profit of \$170,500,000.00 million dollars. Commissions will be 12% to the sales force (12% of \$208 Gross = \$24,960,000.00) leaving a before tax net of \$145,540,000.00.

(I) The defendant estimates construction and pre-sales will result in cash flow commencing within 6 months of the defendants release from prison. The defendant proposes to pay the plaintiff the sum of \$3.0 million between the 60th and the 180th day of the defendants release. If the cash flow is not sufficient within 180 days the defendant on or before the 365th day will pay the plaintiff the sum of \$3.5 million dollars. If the cash flow is not sufficient within 365 days the defendant on or before the 548th day will pay the plaintiff the sum of \$4.0 million dollars. If the cash flow is not sufficient within 720 days the defendant on or before the 721st day will pay the plaintiff the sum of \$5.0 million dollars or, this contract will automatically take effect as a quit claim deed transferring all right tile and interest in the _____ Corporation and the development real estate to the plaintiff in perpetuity.

(J) IN THE EVENT THE DEFENDANT DOES NOT PERFORM OR ABSCONDS FROM THE JURISDICTION OF THIS COURT THE AUTOMATIC QUIT CLAIM SHALL TAKE EFFECT IMMEDIATELY.

(K) The plaintiff shall have the option to elect to build their own home at their cost on a free one acre parcel provided by the defendant as part of this settlement, or the plaintiff may elect to build two Fractional Interest Units on the free one acre parcel which would result in an additional \$5.2 million dollars in valuation. [Formula: 2 FIRE units at 26 weeks in each unit at \$100K per unit. \$5.2 million dollars total]

(L) The plaintiff shall have the right to inspect the developments sales records and monitor the developments financial transactions without notice.

(M) The plaintiffs shall have dual signatory rights on the developments bank accounts until the full payment as set forth in paragraph (I) takes place at which time the plaintiffs dual signatory status shall automatically terminate.

THIS AGREEMENT SETS FORTH ALL THE TERMS AND CONDITIONS OF THE SETTLEMENT AND SHALL BE GOVERNED BY THE LAWS OF THE DOMINICAN REPUBLIC, EXCEPT AS NOTED BELOW REGARDING ARBITRATION.

ANY DISPUTE SHALL BE SUBJECT TO BINDING ARBITRATION, CONDUCTED BY THE AMERICAN ARBITRATION ASSOCIATION WITHIN THE STATE OF FLORIDA, WITH EACH PARTY RESPONSIBLE FOR THEIR OWN COSTS.

The defendant shall be released immediately upon signing this agreement.

Dated: _____ 2011 [RELEASE DATE]

By: _____
Joseph Berov

BY: _____
Mikhael Sheydin for
CLOSE-UP INTERNATIONAL INC.

APPROVAL BY COURT:

The court having reviewed the plan set forth supra hereby approves the plan as stated and order the immediate release of defendant Joseph Berov from custody forthwith.

By: _____
Brian M. Cogan
United States District Court Judge.

EXHIBIT E

PURCHASE AGREEMENT

BETWEEN:

On the one hand, D. Y. G., S. A., corporation organized and existing under the laws of the Dominican Republic, with its head office established in the town of Cabrera, Maria Trinidad Sanchez province, Dominican Republic with National Taxpayer Registration (RNC) No. 1-10-12504-6, duly represented herein by its special representative, Mr. JOSE FRANCISCO PEREYRA Dominican, of legal age, married, businessman, bearer of Identity Card and Electoral - No. 060 0008604-8, domiciled and resident in the Map Sector Abreu, Cabrera Township, Maria Trinidad Sanchez province, Dominican Republic, according to a Resolution dated, sixteen (16) March, two thousand seven (2007) representing that society in this contract hereinafter referred to as SELLER or his own business name, and,

On the other side, CORPORATION 80954, S. A., a partnership organized and existing under the laws of the Dominican Republic, residing in Duarte Street No. 2, Third Floor, town of Sosua, Province of Puerto Plata, Dominican Republic, with National Taxpayer Registration (RNC) No. duly represented by its Chairman-Administrator, Mrs. MARTHA SENA MENA, Dominican, of legal age, single, employed private, and Electoral Identity Card No. 097-0011255-1, domiciled and resident on Main Street No. (89) Sector The Castles of the city and town of Sosua, Puerto Plata Province, Republic Dominican; society that henceforth represented in this contract will as the BUYER or his own business name.

IT IS AGREED AND AGREED AS FOLLOWS:

ARTICLE ONE. - Purpose of Sale. - THE SELLER for half of this text sells, assigns and transfers to THE PURCHASER, who accepts, with all the guarantees of ordinary law, the property described herein:

A portion of land with a surface area of 600.00 (Six hundred point zero zero) plots within the scope of Parcel No. 99-A-Ref. (Ninety-Nine-A-Consolidated) of Cadastral District No. 2 (Two) of the municipality of Cabrera, with the following boundaries: North, Plot No. 99-A-Refund. (Rest), on the east, Plot No. 111 (Rest), the South, Plots Nos. 145

and 131, and to the west, Arroyo Grande, according to the provisional level of the measurement annex was signed by the parties and forming part of this contract.

ARTICLE TWO. - Justification of Ownership of THE SELLER. - SELLER justifies its right of ownership of the property described above, the record made in his favor, in accordance with the Act, as stated in the Certificate of Title No. 87-136 (Eighty Seven Hundred Thirty-Six), issued by the Registrar of Titles, Department of Nagua, dated March 2, 1999.

ARTICLE THREE. - Price. - The price of this sale has been agreed by the parties to the sum of NINE HUNDRED THOUSAND PESOS (RD \$ 900,000.00), an amount for which SELLER acknowledges receipt in full to their entire satisfaction at the hands of the buyer, so this gives a receipt for the defense and settlement of such value.

ARTICLE FOUR. - Delivery. - THE SELLER has delivered THE PURCHASER on that date the property under this contract and this acknowledges having received and entered into possession of it to his entire satisfaction.

ARTICLE FIVE, Warranty. - SELLER represents and warrants in favor of the buyer as follows::

- A) SELLER owns the property under this contract, which is in its peaceful possession, according to the documentation described in Article Two of this contract;
- B) That the property has the footage and the boundaries established in Article I of this contract and agrees with the attached interim piano;
- C) hat said property is free from any charge, lien, litigation or third party rights of any nature, as well as any tax liability (Real Property Tax, etc.) and under this act passes in that condition to fair and valid PURCHASER ° title of ownership over it;
- D) That it promises to deliver to the Purchaser all documents, without exception, as may be required for formal transfer of ownership, such as Duplicate Certificate of Title that covers the sold property and certifications for proper payments to the Directorate of Internal Revenue having been fulfilled by THE SELLER.in full completion of all their tax obligations.



Paragraph: The parties recognize the essential and determining character of these representations and warranties made by SELLER, without which THE PURCHASER would not have entered into this contract, provided that THE PURCHASER may, in case they do not prove to be true or not met, perform the actions that the law authorizes.

ARTICLE SIX. - Taxes, expenses and fees. - All of the property transfer tax due under this contract, plus costs for tax documents, stamps for registration, and fees and costs of contract drafting and legalization, shall be borne by the Purchaser, it being understood, however, that SELLER will cover all expenses, taxes and fees, without exception, required to comply with its obligation under the provision (C) of Article Five of this contract, and especially, to deliver to the Purchaser, the Duplicate Certificate of Title that protects the property sold, free of all charges and encumbrances, and able to be registered with the Registrar of Titles upon completion of the transfer in favor of THE PURCHASER.

ARTICLE SEVEN. - Competent Jurisdiction and Applicable Law.- The parties agree that the competent jurisdiction to settle any dispute relating to this contract shall be in and pursuant to the applicable laws of the Dominican Republic..

ARTICLE EIGHT. - Election of Address.- For all purposes of this act and its legal consequences, notice of any judicial or extrajudicial proceeding, including bidding and payment Consignation, well as for any other purpose directly or indirectly connected with this event, the parties elect as the domicile conferring jurisdiction, the Office of the Lawyers "Guzman Ariza & Asociados", located in Duarte Street No. 2 (Third Floor) of this city and municipality of Sosua.

DONE AND SIGNED in four (4) originals of the same tenor and effect, one for each of the contracting parties, one for transfer purposes and remaining for filing by the acting notary in the city and town of Sosua, Puerto Plata Province, Dominican Republic, the twenty-three (23) days of the month of March two thousand and seven high (2007).

BY THE SELLER:

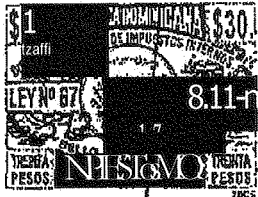
BY THE PURCHASER:



JOSÉ FRANCISCO PEREYRA

MARTHA MENA SENA

I, DR BREA JULIO ALBERTO GUZMAN, Notary Public of the town of Sosua and graduate of the College of Notaries of the Dominican Republic with certificate number 5259, and member of the Bar Association of the Dominican Republic, Bar Number 14681-64-94, with professional offices on Duarte Street, 2 (Two) (Third Floor), El Batey, of this city and municipality of Sosua CERTIFY: The above signatures were placed voluntarily in my presence by signatories FRANCISCO JOSE MENA PEREYRA and MARTHA SENA, in the manner and qualities which they are accustomed to use in their daily business, and in s before me personally here. In the town and municipality of Sosta, province of Puerto Plata, Dominican Republic, on the twenty third (23rd) day of the month of March of the year two thousand and seven (2007).



I attest

DR. JULIO ALBERTO BREA GUZMAN

Notary Public



CONTRATO DE COMPRAVENTA

ENTRE:

De una parte, D. Y G., S. A., sociedad comercial organizada y existente de conformidad con las leyes de la República Dominicana, con su domicilio social establecido en el municipio de Cabrera, provincia María Trinidad Sánchez, República Dominicana, con Registro Nacional de Contribuyente (RNC) No. 1-10-12504-6, debidamente representada por en este acto por su apoderado especial, señor JOSÉ FRANCISCO PEREYRA dominicano, mayor de edad, casado, comerciante, portador de la Cédula de Identidad y Electoral No. 060-0008604-8, domiciliado y residente en el Paraje Media Gorra de la Sección Abreu, municipio de Cabrera, provincia María Trinidad Sánchez, República Dominicana, conforme Resolución de la sociedad de fecha dieciséis (16) de marzo del año dos mil siete (2007); sociedad representada que en lo adelante en este contrato se denominará LA VENDEDORA o por su propia razón social; y,

De la otra parte, CORPORACIÓN 80954, S. A., sociedad comercial organizada y existente de conformidad con las leyes de la República Dominicana, con domicilio en la calle Duarte No. 2, Tercer Piso, municipio de Sosúa, provincia de Puerto Plata, República Dominicana, con Registro Nacional de Contribuyente (RNC) No. _____, debidamente representada por su Presidente-Administrador, señora MARTHA MENA SENA, dominicana, mayor de edad, soltera, empleada privada, con Cédula de Identidad y Electoral No. 097-0011255-1, domiciliada y residente en la calle Principal No. (89) del Sector Los Castillos de esta ciudad y municipio de Sosúa, provincia de Puerto Plata, República Dominicana; sociedad representada que en lo adelante en este contrato se denominará LA COMPRADORA o por su propia razón social.

SE HA CONVENIDO Y PACTADO LO SIGUIENTE:

ARTÍCULO PRIMERO.- Objeto de Venta.- LA VENDEDORA por medio del presente acto vende, cede y traspasa a favor de LA COMPRADORA, que acepta, con todas las garantías ordinarias de derecho, el inmueble que se describe a continuación:

Una porción de terreno con una extensión superficial de 600.00 (Seiscientos punto Cero Cero) tareas, dentro del ámbito de la Parcela No. 99-A-Ref. (Noventa y Nueve-A-Refundida), del Distrito Catastral No. 2 (Dos) del municipio de Cabrera, con los siguientes linderos: al Norte, Parcela No. 99-A-Refund. (Resto); al Este, Parcela No. 111 (Resto); al Sur, Parcelas Nos. 145

y 131; y, al Oeste, Arroyo Grande; conforme al plano provisional de mensura anexo que ha sido firmado por las partes y que forma parte integrante del presente contrato.

ARTÍCULO SEGUNDO.- Justificación del Derecho de Propiedad de LA VENDEDORA.- LA VENDEDORA justifica su derecho de propiedad sobre el inmueble antes descrito, por el registro hecho a su favor, de conformidad con la Ley, según consta en el Certificado de Título No. 87-136 (Ochenta y Siete- Ciento Treinta y Seis), expedido por el Registrador de Títulos del Departamento de Nagua, en fecha 2 de marzo de 1999.

ARTÍCULO TERCERO.- Precio de Venta.- El precio de la presente venta ha sido convenido por las partes en la suma de NOVECIENTOS MIL PESOS (RD\$900,000.00), cantidad que LA VENDEDORA reconoce haber recibido en su totalidad a su entera satisfacción de manos de LA COMPRADORA, por lo cual le otorga a ésta el correspondiente recibo de descargo y finiquito por dicho valor.

ARTÍCULO CUARTO.- Entrega.- LA VENDEDORA ha entregado a LA COMPRADORA en esta misma fecha el inmueble objeto de este contrato y ésta reconoce haberlo recibido y haber entrado en posesión del mismo a su entera satisfacción.

ARTÍCULO QUINTO.- Garantías.- LA VENDEDORA declara y garantiza en provecho de LA COMPRADORA lo siguiente:

2. F. P. G.
- A) Que es propietaria del inmueble objeto de este contrato, del cual se encuentra en pacífica posesión, conforme a la documentación descrita en el Artículo Segundo de este contrato;
 - B) Que dicho inmueble tiene el metraje y los linderos establecidos en el artículo primero de este contrato y coincide con el plano provisional que se anexa;
 - C) Que dicho inmueble se encuentra libre de toda carga, gravamen, litigio o derechos de terceros de cualquier índole, así como de cualquier pasivo fiscal (Impuesto sobre la Propiedad Inmobiliaria, etc.) y que en virtud del presente acto traspasa en esa condición a LA COMPRADORA justo y válido título de propiedad sobre el mismo;
 - D) Que se compromete a entregar a LA COMPRADORA toda la documentación, sin excepción, que fuere requerida para fines de traspaso del derecho de propiedad, tales como Duplicado del Dueño del Certificado de Título que ampara el bien vendido y las certificaciones correspondientes de la Dirección General de Impuestos Internos relativa al cumplimiento de LA VENDEDORA de sus obligaciones fiscales.
- JB

Párrafo: Las partes reconocen el carácter esencial y determinante de estas declaraciones y garantías hechas por LA VENDEDORA, sin las cuales LA COMPRADORA no hubiera contratado, quedando entendido que LA COMPRADORA podrá, en caso de que las mismas no resultaren ser verídicas o no se cumplieren, ejercer las acciones que le faculta la ley.

ARTÍCULO SEXTO.- Impuestos, Gastos y Honorarios.- Todos los impuestos de transferencia del inmueble objeto del presente contrato, impuestos sobre documentos, sellos de registro, y gastos y honorarios de redacción y legalización de contrato, serán sufragados por LA COMPRADORA, quedando entendido, sin embargo, que LA VENDEDORA cubrirá todos los gastos, impuestos y honorarios, sin excepción, requeridos para cumplir con su obligación establecida más arriba en la letra C) del Artículo Quinto de este contrato, y de manera especial, para entregar a LA COMPRADORA, el Duplicado del Dueño del Certificado de Título que ampara el inmueble vendido, libre de toda carga o gravamen y apto para ser inscrito en el Registro de Títulos correspondiente, a fines de transferencia en provecho de LA COMPRADORA.

ARTÍCULO SÉPTIMO.- Jurisdicción Competente y Ley Aplicable.- Las partes acuerdan que la jurisdicción competente para dirimir cualquier diferendo relacionado con el presente contrato será la de los domicilios de elección de las partes y que las únicas leyes aplicables serán las de la República Dominicana.

ARTÍCULO OCTAVO.- Elección de Domicilio.- Para todos los fines de este acto y sus consecuencias legales, notificación de cualquier acto judicial o extrajudicial, incluyendo los de ofertas y consignación de pago, así como cualquier otro fin relacionado directa o indirectamente con este acto, las partes eligen domicilio común atributivo de competencia en la Oficina de Abogados "Guzmán Ariza & Asociados", sita en la calle Duarte No. 2 (Tercer Piso) de esta ciudad y municipio de Sosúa.

HECHO Y FIRMADO en cuatro (4) originales, de un mismo tenor y efecto, uno para cada una de las partes contratantes, uno para fines de transferencia y restante para el archivo del notario actuante, en la ciudad y municipio de Sosúa, provincia de Puerto Plata, República Dominicana, a los veintitrés (23) días del mes de marzo del año dos mil siete (2007).

POR LA VENDEDORA:



JOSÉ FRANCISCO PEREYRA

POR LA COMPRADORA:



MARTHA MENA SENA

Yo, DOCTOR JULIO ALBERTO BREA GUZMÁN, Notario Público de los del número para este municipio de Sosúa, con matrículas del Colegio de Notarios de la República Dominicana número 5259, y del Colegio de Abogados de la República Dominicana número 14681-64-94, con estudio profesional abierto en la calle "Duarte" número 2 (Dos) (Tercer Piso), El Batey, de esta ciudad y municipio de Sosúa, CERTIFICO: Que las firmas que anteceden fueron puestas voluntariamente en mi presencia por los señores JOSÉ FRANCISCO PEREYRA y MARTHA MENA SENA, de generales y calidades que constan en el acto que figura en cabeza, personas que me han declarado que esas son las firmas que acostumbran a usar en todos sus actos.- En la ciudad y municipio de Sosúa, provincia de Puerto Plata, República Dominicana, a los veintitrés (23) días del mes de marzo del año dos mil siete (2007).

[Handwritten mark]



DOY FE:

DR. JULIO ALBERTO BREA GUZMÁN
Notario Público

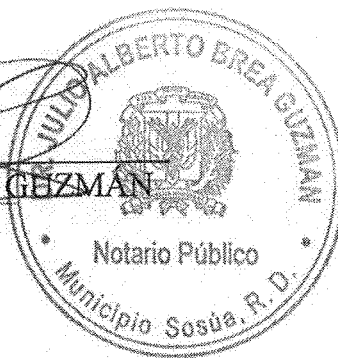


EXHIBIT F

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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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CLOSE-UP INTERNATIONAL, INC., AND
KINOVIDEOOBYEDINENIE KRUPNIY PLAN,
FEDERAL STATE UNITARY ENTERPRISE
KINOKONTSEKSN MOSFILM,

Plaintiffs, 02-Civ-2363
(DGT) (JMA)

-against-

JOSEPH BEROV, NATASHA ORLOVA, THE RIGMA
AMERICA CORPORATION AND GROUP,
RUSSIAN ENTERTAINMENT AND WHOLESALE, INC.,
D/B/A ST. PETERSBURG PUBLISHING HOUSE
AND GROUP AND RUSSIAN DISTRIBUTORS, INC.,

Defendants.

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DEPOSITION of JOSEPH BEROV, held at the
offices of Sargoy Stein Rosen & Shapiro, Esqs., 1790
Broadway, 14th Floor, New York, New York 10019, on the
1st of July 2008, commencing at 10:45 a.m., before
Morene Korenman-Bangel, a Shorthand Reporter and
Notary Public of the State of New York, pursuant to
Court Order.

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A P P E A R A N C E S:

SARGOY STEIN ROSEN & SHAPIRO, ESQS.

Attorneys for Plaintiffs

1790 Broadway, 14th Floor

New York, New York 10019

BY: HARVEY SHAPIRO, ESQ.

ADAM RICHARDS LLC

Attorney for Defendants

40 Fulton Street, 7th Floor

New York, New York 10038

ALSO PRESENT:

NATALIA GANEM

MICHAEL SHEYDIN

1 Joseph Berov

2 A. I am not sure.

3 Q. We'll say -- you have over 2 million
4 left. Where'd the last 2 million go?

5 A. I also wire money to Dominican Republic.

6 Q. And what was that for? Why did you wire
7 money to the Dominican Republic?

8 A. To speculate on real estate, make money,
9 and pay off my judgment.

10 Q. There's a judgment against you in the
11 Dominican Republic?

12 A. No. I mean, I'm talking about this case.
13 Just to make money so I can pay off all
14 the things I have to pay.

15 You asked me for the reason why I did
16 this. To speculate on real estate and make money.

17 Q. Okay.

18 Now, did you purchase real estate in the
19 Dominican Republic with any portion of this money?

20 A. No.

21 Q. What did you use this money for?

22 A. This money was given to a company who was
23 supposed to make purchases of real estate.

24 Q. Yes?

25 A. But it didn't work out. And right now I

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Joseph Berov

am in court with them to get my money back.

Q. And how much money is at issue in this -- how much money did you give to them in total?

A. \$2.1 million.

Q. And when, over what period of time, was the \$2.1 million transferred to this, we'll call it, Dominican Republic investment company?

A. I can't answer that question. It was probably --

Q. When did it begin?

A. I don't know. I have to look at the records.

Q. What kind of records would you look at?

A. The same bank statements I think that you have. The ones I provided to you.

Q. Do you have a contract with this Dominican Republic company?

A. Yes.

Q. I know there is a Spanish document in there. Is that the contract?

A. That's exactly all the paperwork that I have.

Q. Do you have receipts for funds transferred to that company?

1 Joseph Berov

2 A. All the documents that I have, they were
3 provided to you.

4 Q. Is there an attorney representing you in
5 the Dominican Republic?

6 A. Yes.

7 Q. And what is his name?

8 A. Guzman Arisa.

9 It's also -- his information is in the
10 file.

11 Q. Yeah, I think I've seen his name.

12 (Pause.)

13 Q. What did your contract with the Dominican
14 Republic company provide?

15 What were you to give to them and what
16 were they going to give to you?

17 A. I was going to give them \$2 million.

18 Q. Right.

19 A. With this money, they were supposed to
20 purchase real estate.

21 Q. And what happened?

22 A. Like I said, I think they just stole my
23 money.

24 Q. Is there any property in the Dominican
25 Republic in your name?

Joseph Berov

A. No.

Q. Are there any bank accounts in the Dominican Republic in your name?

A. No.

Q. When was the lawsuit filed?

A. You have to look at that papers.

Q. Approximately. It's in Spanish and I can't tell, quite frankly.

A. Yes, but the dates are in --

(Inaudible.)

Q. It is my recollection when you testified during the trial that you owned real estate.

Was that because you believed that to be the case at the time?

A. That's right.

Q. When did you learn of the problem with this Dominican Republic investment company?

Putting it in context, that our trial was towards the beginning of June of 2007.

A. I'm sorry, I lost you. Can you repeat this? Cause I --

Q. Our trial was in June 2007. At that time --

A. Well, let me -- I'm really not very good

1 Joseph Berov

2 with dates right now.

3 Say it again. Trial was?

4 Q. Trial was in June 2007.

5 A. June 2007.

6 Okay.

7 Q. At that time you testified that you owned
8 real estate in the Dominican Republic and planned on
9 retiring there.

10 A. Right.

11 Q. When did you first learn there was a
12 problem in the Dominican Republic?

13 A. After few months that, you know, I didn't
14 get any response from the company regarding my
15 investment.

16 Q. Do you have communications with the
17 company regarding this investment?

18 A. Only my attorneys do.

19 Q. How did you communicate with them? By
20 e-mail?

21 A. No.

22 Originally it was by personally.

23 Q. Do they speak English, these investment
24 company people?

25 A. They do.

1 Joseph Berov

2 Q. Do you speak Spanish?

3 A. No, I don't.

4 Q. Okay.

5 A. I understand, I understand actually
6 enough to be able to, you know, communicate with
7 people, but I don't speak.

8 I understand much more than I can say.

9 Q. So, has a lawsuit, then, been filed in
10 the Dominican Republic against these people?

11 A. Yes.

12 Q. Has there been an effort to attach any
13 bank accounts or anything like that?

14 A. It's -- we in the process of doing that.

15 Q. Was specific real estate identified that
16 you would become the owner of?

17 A. No. There were -- (pause.)

18 There were, there were multiple real
19 estates that they showed me, and really depending on
20 negotiations and I just ID what I really liked, and
21 that's what they were supposed to do.

22 But it could vary depending on, on how
23 negotiations would go.

24 Q. Was the intention that you would become
25 the owner of the property yourself?

Joseph Berov

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A. Yes.

Q. When you sent them two -- how much money did you send them in total?

A. 2.1.

Q. \$2.1 million?

A. Yes.

Q. What did you think you were --

(Pause.)

Q. Did you receive any assurances that this money would be handled properly?

A. At that time --

MR. RICHARDS: Objection.

Q. Go ahead.

A. At that time, I believe so.

Q. And what were you led to understand?

A. They looked like respectable firm that's been in business for a while.

I, you know, look into their references, spoke with some people there, something like --

Q. Who did you speak with?

A. Locals.

Q. Who? I'm asking for names.

A. I can't remember the names now.

Q. Do you have any records from which you

1 Joseph Berov

2 could find the names?

3 A. No, no, no.

4 The way it goes is, you go around the
5 town and you ask people, like do you know this
6 company? Have they been around?

7 I can't remember those names.

8 I spoke with my attorney who's actually
9 probably the most --

10 Q. Mr. Guzman?

11 A. Yeah.

12 -- authority. And when we did all the
13 paperwork he was supposed to be charge of assuring me
14 that nothing could be wrong.

15 Q. Do you think Mr. Guzman deceived you?

16 A. I don't think so.

17 Q. But he is still representing you; is that
18 correct?

19 A. Yes.

20 Q. Was there a lawyer representing this real
21 estate investment company?

22 A. I believe so.

23 Q. Do you --

24 A. But again, this is -- Guzman, he only can
25 answer that question.

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Joseph Berov

Q. When you sent the money down, where did it go?

Did you wire transfer it to an account?

How was the money transferred?

A. It went to the Guzman, my attorney's, account.

Q. And what did your attorney then do with the money?

A. He delivered to the company.

Q. And what did he get when he delivered the money? Anything?

A. You have it. It's a contract.

Q. That's all, that's what he got?

A. (Indicating affirmatively.)

Q. He delivered --

A. Right.

Q. He delivered \$2.1 million and he got a contract?

A. Right.

Q. Is that right? And that's it?

A. That's right.

Q. This is the truth?

A. Yes.

Q. Is there a police investigation going on

1 Joseph Berov

2 regarding this theft of your money?

3 A. I don't think so. I think it's going to
4 the courts.

5 Q. What are the names of the individuals at
6 this investment company that you spoke with?

7 A. One second.

8 (Witness referring to document.)

9 A. Fiordaliza.

10 Q. Is that a --

11 A. It's on your -- yes. On what I gave to
12 you.

13 Q. Could I just look at the document you
14 have in front of you?

15 A. That's exactly the same which you have.

16 (Handing to Mr. Shapiro.)

17 Q. Have you sought legal advice from anyone
18 other than Mr. Guzman regarding this problem?

19 A. No.

20 Q. In the Dominican Republic?

21 A. No.

22 Q. So, there's a lawsuit that's been filed;
23 is that correct?

24 A. That's correct.

25 Q. When was the lawsuit filed?

Joseph Berov

1
2 A. I would have to look at the records.

3 (Witness referring to document.)

4 A. I believe it was in 30th of April.

5 Q. Just two months ago?

6 A. That's true.

7 Q. When did you first learn there was a
8 problem?

9 A. Probably three months before we filed the
10 suit, two months before we filed the suit.

11 Q. What was the information that you
12 received that led you to think there might be a
13 problem?

14 A. No communication.

15 Q. From whom?

16 A. From this person that I dealt with.

17 Q. Were you dealing with him directly or --

18 A. Her. It's a woman.

19 Q. Oh.

20 A. Yes.

21 Q. Were you dealing with her directly or was
22 your attorney dealing with her, or both?

23 A. First I met her and then my attorney
24 dealt with her.

25 Q. So, did your attorney think there was a

Joseph Berov

problem?

A. Yes.

Q. When did he first think there was a problem?

A. Like I said.

Q. Three months --

A. Few months before we filed the suit.

(Pause.)

Q. When you gave them \$2.1 million, what did you believe you were receiving in exchange for your money?

A. My attorney told me that we'll be getting a real estate purchased with this money.

Q. But he turned the money over without getting a deed to any property?

Is that accurate?

A. I guess so, yes.

Q. Do you have records of the transfer of this money to the Dominican Republic?

A. I do and you do. It's in the bank records that I gave you.

Q. When was this money transferred?

A. I don't remember. We got to look at the records.

1 Joseph Berov

2 Q. Was this from the 3052 account?

3 A. Yes.

4 Q. I notice there is one month when there
5 are transfers of 100, \$200,000.

6 A. It's collectively close to the 2.1.

7 Q. Why is it that there were separate
8 payments made and not just one payment of \$2 million?

9 A. Because we couldn't figure out how much
10 the properties should be worth, so it was just
11 accumulation of different properties that were
12 supposed to be bought.

13 Q. Does your attorney have correspondence or
14 communications of any kind with this investment
15 company?

16 A. I have to ask him.

17 Q. Did you have any written communication of
18 any form regarding this transaction?

19 And by written, I mean either by letter
20 or e-mail, or any communication that's documented.

21 A. With whom?

22 Q. First, with your attorney?

23 A. I came, every time I wanted to see, in my
24 company's office, and we spoke in his office.

25 Q. And what about the investment company?

Joseph Berov

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2 A. He was supposed to communicate with them,
3 I think.

4 I trusted him.

5 Q. I must say, I find -- you're a man who
6 has been buying and selling real estate, and every
7 other closing that we have seen, at the time of the
8 closing, you get a deed to property.

9 Why did you not do that in this
10 circumstance?

11 MR. RICHARDS: Objection.

12 Q. Was there a reason why you did not do
13 that in this circumstance?

14 A. I totally relied on the advice of my
15 attorney.

16 He's a reputable attorney. And he told
17 me we're not going to have any problems collecting
18 money from these people if there's anything like this
19 comes up.

20 So, I hope to get this money back from
21 them, with an interest.

22 Q. Have they appeared in this lawsuit?

23 MR. RICHARDS: Objection.

24 A. I don't --

25 MR. RICHARDS: Appeared, what do you mean

Joseph Berov

appeared?

You mean have they put an answer in?

Have they put an appearance in?

MR. SHAPIRO: I am just trying to find
out what --

(Pause.)

Q. Have they responded to the lawsuit?

MR. RICHARDS: Okay. You can answer.

A. I don't know.

Like I said, my attorney handles this
matter.

He tells me not to worry. And he is in
control of it.

So, I don't know.

Things in Dominican Republic are much
different than here, so it's very hard for me to use
my judgment that I have here and my knowledge in
Dominican Republic, except that I know that real
estate is supposed to be good there.

That's all.

But legal matters, I made the decision to
let my attorney handle, just like at one point I let
you handle my legal matters.

Remember?

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

- ▶ Attach to Form 1040, 1040NR, or Form 1041.
- ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2007Attachment
Sequence No. **13**

Name(s) shown on return

JOSEPH BEROV

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use

Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and location of each rental real estate property:		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)			Yes	No
A	COMMERCIAL BUILDING (HELD IN LLC) 3052 WEST 21ST STREET, BROOKLYN, NY	A				X
B	2706 W 16TH STREET (HELD IN LLC) 2706 W 16TH STREET LAND	B				X
C	AQUACULTURE CENTER FL (HELD IN LLC) 59300 OVERSEAS HIGHWAY MARATHON FL	C				X

Income:		Properties			Totals	
		A	B	C	(Add columns A, B, and C.)	
3 Rents received	3	720,000.	10,500.	90,000.	3	820,500.
4 Royalties received	4				4	
Expenses:						
5 Advertising	5		350.			
6 Auto and travel (see instructions)	6	360.		3,111.		
7 Cleaning and maintenance	7		3,687.	8,554.		
8 Commissions	8					
9 Insurance	9			4,960.		
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc (see instructions)	12	560,000.		91,264.	12	651,264.
13 Other interest	13					
14 Repairs	14			3,455.		
15 Supplies	15			860.		
16 Taxes	16		7,544.			
17 Utilities	17					
18 Other (list) ▶ AMORTIZATION PAINTING AND DECORATING PEST CONTROL PLUMBING AND ELECTRICAL	18	6,822.		2,455. 450. 2,440.		
19 Add lines 5 through 18	19	567,182.	11,581.	117,549.	19	696,312.
20 Depreciation expense or depletion (see instructions)	20	37,332.		13,266.	20	50,598.
21 Total expenses. Add lines 19 and 20	21	604,514.	11,581.	130,815.		
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198.	22	115,486.	-1,081.	-40,815.		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.	23		-1,081.	-40,815.		
24 Income. Add positive amounts shown on line 22. Do not include any losses.	24				24	115,486.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.	25				25	-41,896.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26				26	73,590.

SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2007Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1040.**
▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Your social security number

JOSEPH BEROV

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38.	2			
3	Multiply line 2 by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			0.
Taxes You Paid		5 State and local (check only one box):			
a	<input type="checkbox"/> Income taxes, or	5		765.	
b	<input checked="" type="checkbox"/> General sales taxes.	6		12,564.	
6	Real estate taxes (see instructions)	7			
7	Personal property taxes	8			
8	Other taxes. List type and amount ▶	9			13,329.
9	Add lines 5 through 8				
Interest You Paid		10		83,649.	
10	Home mtg interest and points reported to you on Form 1098	11			
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	12			
12	Points not reported to you on Form 1098. See instrs for spec rules	13			
13	Qualified mortgage insurance premiums (see instructions)	14			
14	Investment interest. Attach Form 4952 if required. (See instrs.)	15			83,649.
15	Add lines 10 through 14				
Gifts to Charity		16			
16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs.	17			
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	18			
18	Carryover from prior year.	19			0.
19	Add lines 16 through 18				
Casualty and Theft Losses		20			0.
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	21			
21	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	22			
22	Tax preparation fees	23			
23	Other expenses — investment, safe deposit box, etc. List type and amount ▶	24			
24	Add lines 21 through 23	25			
25	Enter amount from Form 1040, line 38.	26			
26	Multiply line 25 by 2% (.02)	27			0.
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				
Other Miscellaneous Deductions		28			0.
28	Other — from list in the instructions. List type and amount ▶				
Total Itemized Deductions		29			96,978.
29	Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.	30			
30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>				

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

- ▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2007Attachment
Sequence No. **13**

Name(s) shown on return

JOSEPH BEROV

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use

Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and location of each rental real estate property:		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)			Yes	No
A	COMMERCIAL BUILDING (HELD IN LLC) 3052 WEST 21ST STREET, BROOKLYN, NY	A				X
B	2706 W 16TH STREET (HELD IN LLC) 2706 W 16TH STREET LAND	B				X
C	AQUACULTURE CENTER FL (HELD IN LLC) 59300 OVERSEAS HIGHWAY MARATHON FL	C				X

Income:		Properties			Totals	
		A	B	C	(Add columns A, B, and C.)	
3 Rents received	3	720,000.	10,500.	90,000.	3	820,500.
4 Royalties received	4				4	
Expenses:						
5 Advertising	5		350.			
6 Auto and travel (see instructions)	6	360.		3,111.		
7 Cleaning and maintenance	7		3,687.	8,554.		
8 Commissions	8					
9 Insurance	9			4,960.		
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc (see instructions)	12	560,000.		91,264.	12	651,264.
13 Other interest	13					
14 Repairs	14			3,455.		
15 Supplies	15			860.		
16 Taxes	16		7,544.			
17 Utilities	17					
18 Other (list) ▶ AMORTIZATION PAINTING AND DECORATING PEST CONTROL PLUMBING AND ELECTRICAL	18	6,822.				
19 Add lines 5 through 18	19	567,182.	11,581.	117,549.	19	696,312.
20 Depreciation expense or depletion (see instructions)	20	37,332.		13,266.	20	50,598.
21 Total expenses. Add lines 19 and 20	21	604,514.	11,581.	130,815.		
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198.	22	115,486.	-1,081.	-40,815.		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.	23		-1,081.	-40,815.		
24 Income. Add positive amounts shown on line 22. Do not include any losses.	24					115,486.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.	25					-41,896.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26					73,590.

Form **8879****IRS e-file Signature Authorization****2007**Department of the Treasury
Internal Revenue Service

- ▶ Do not send to the IRS. This is not a tax return.
▶ Keep this form for your records. See instructions.

Declaration Control Number (DCN)

00-117754-09553-8

Taxpayer's name

JOSEPH BEROV

Social security number

Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2007 (Whole Dollars Only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	47,486.
2 Total tax (Form 1040, line 63; Form 1040A, line 37; Form 1040EZ, line 10)	2	
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 38; Form 1040EZ, line 7)	3	
4 Refund (Form 1040, line 74a; Form 1040A, line 44a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 12a)	4	
5 Amount you owe (Form 1040, line 76; Form 1040A, line 46; Form 1040EZ, line 12)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2007, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize JOHN J. VENTO, CPA, P.C. to enter or generate my PIN 65626
ERO firm name do not enter all zeros

as my signature on my tax year 2007 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2007 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return or request is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature _____ Date _____

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN _____
ERO firm name do not enter all zeros

as my signature on my tax year 2007 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2007 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return or request is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature _____ Date _____

Practitioner PIN Method Returns Only – continue below**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN 11775412345
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2007 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature JOHN J. VENTO, CPA, MBA, CFP (R) Date _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form 1040 (2007)

JOSEPH BEROV

Page 2

Tax and Credits**Standard Deduction for —**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,350

Married filing jointly or Qualifying widow(er), \$10,700

Head of household, \$7,850

38	Amount from line 37 (adjusted gross income)	38	47,486.
39a	Check if: <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	98,141.
41	Subtract line 40 from line 38	41	-50,655.
42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the instructions	42	3,400.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889	44	0.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.
46	Add lines 44 and 45	46	0.
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Residential energy credits. Attach Form 5695	50	
51	Foreign tax credit. Attach Form 1116 if required	51	
52	Child tax credit (see instructions). Attach Form 8901 if required	52	
53	Retirement savings contributions credit. Attach Form 8880	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8839	54	
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0.
58	Self-employment tax. Attach Schedule SE	58	
59	Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57-62. This is your total tax	63	0.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2007 estimated tax payments and amount applied from 2006 return	65	
66a	Earned income credit (EIC)	66a	
66b	Nontaxable combat pay election	66b	
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see instructions)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Refundable credit for prior year minimum tax from Form 8801, line 27	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	0.

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	
74b	Routing number	74b	
74c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	74c	
74d	Account number	74d	
75	Amount of line 73 you want applied to your 2008 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions	76	0.
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete the following. ☐ No

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Designee's name	PREPARER	Phone no.		Personal identification number (PIN)	
Your signature	Date	Your occupation	MANAGER		
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation			

Paid Preparer's Use Only

Preparer's signature	JOHN J. VENTO, CPA, MBA, CFP (R)	Date	4/07/08	Check if self-employed	<input type="checkbox"/>	Preparer's SSN or PTIN	P00309873
Firm's name (or yours if self-employed), address, and ZIP code	JOHN J. VENTO, CPA, P.C. 95 NEW DORP LANE STATEN ISLAND, NY 10306-2324			EIN	20-5716932		
				Phone no.	718-980-9000		

Form 1040 (2007)

SCHEDULE A
(Form 1040)**Itemized Deductions**

OMB No. 1545-0074

2007Attachment
Sequence No. **07**Department of the Treasury
Internal Revenue Service▶ Attach to Form 1040.
▶ See instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

JOSEPH BEROV

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38. 2	2	
3	Multiply line 2 by 7.5% (.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):		
	a <input type="checkbox"/> Income taxes, or	5	686.
	b <input checked="" type="checkbox"/> General sales taxes.		
	6 Real estate taxes (see instructions)	6	13,806.
(See instructions.)	7 Personal property taxes	7	
	8 Other taxes. List type and amount ▶	8	
	9 Add lines 5 through 8	9	14,492.
Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10	83,649.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶		
	12 Points not reported to you on Form 1098. See instrs for spl rules	12	
	13 Qualified mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instrs.)	14	
Note. Personal interest is not deductible.	15 Add lines 10 through 14	15	83,649.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs.	16	
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	
	18 Carryover from prior year.	18	
	19 Add lines 16 through 18	19	0.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.
	21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	
	22 Tax preparation fees	22	
(See instructions.)	23 Other expenses — investment, safe deposit box, etc. List type and amount ▶	23	
	24 Add lines 21 through 23	24	
	25 Enter amount from Form 1040, line 38. 25	25	
	26 Multiply line 25 by 2% (.02)	26	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
Other Miscellaneous Deductions	28 Other — from list in the instructions. List type and amount ▶	28	0.
Total Itemized Deductions	29 Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.	29	98,141.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>		

Schedule B (Form 1040) 2007

OMB No. 1545-0074

Page 2

Name(s) shown on Form 1040.

Your social security number

JOSEPH BEROV

Schedule B – Interest and Ordinary DividendsAttachment
Sequence No. **08****Part I
Interest**(See instructions
for Form 1040,
line 8a.)

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address

CHASE

CHASE

CHASE (LLC 20-6014954)

Amount

14.

5,503.

1,231.

1

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1

2

6,748.

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

4

6,748.

Note. If line 4 is over \$1,500, you must complete Part III.

Amount**Part II
Ordinary
Dividends**(See
instructions for
Form 1040,
line 9a.)

- 5 List name of payer

FIDELITY INVESTMENTS

JPMORGAN CHASE (LLC 20-6014954)

60.

30,595.

5

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

6

30,655.

Note. If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign
Accounts
and
Trusts**(See
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

- 7a At any time during 2007, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

X

- b If 'Yes,' enter the name of the foreign country . . . RUSSIA

- 8 During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions

X

SCHEDULE D**(Form 1040)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**► Attach to Form 1040 or Form 1040NR. ► See instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2007Attachment
Sequence No. **12**

Name(s) shown on return

JOSEPH BEROV

Your social security number

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2 . . .	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 ARC INTERNATIONAL, I.P., INC.	4/15/00	11/08/07	6,463.	50,000.	-43,537.
REAL ESTATE INVESMENT DOMINICAN REPUBLIC	10/01/06	11/15/07	0.	2,175,741.	-2,175,741.
9 Enter your long-term totals, if any, from Schedule D-1, line 9 . . .	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10		6,463.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				
13 Capital gain distributions. See instrs.	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions	14				
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2	15				-2,219,278.

BAA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2007

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-2,219,278.
<p>If line 16 is:</p> <ul style="list-style-type: none"> • A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <p>• The loss on line 16 or</p> <p>• (\$3,000), or if married filing separately, (\$1,500)]</p>	21	-3,000.
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Schedule D (Form 1040) 2007